

UDC 342.95 + 351.72 + 336
DOI: 10.31733/2078-3566-2020-5-305-312



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BUDGETARY CONTROL IN UKRAINE: CURRENT STATE AND CHANGES

Тетяна Голоядова. БЮДЖЕТНИЙ КОНТРОЛЬ В УКРАЇНІ: СУЧАСНИЙ СТАН ТА ЗМІНИ. Перспектива удосконалення комплексності бюджетного контролю в Україні залежить від його якості на всіх етапах і своєчасності адекватного реагування фінансових органів, головних розпорядників та інших органів влади за результатами контролю на виявлені факти нецільового і неефективного використання бюджетних коштів, шляхом вжиття заходів щодо відшкодування незаконних витрат, регулювання обсягів фінансування, приведення їх у відповідність з нормативно-правовими актами, що регулюють бюджетний процес України. Чинне законодавство України не надає визначення поняття «бюджетний контроль». У ст. 26 Бюджетного кодексу України використовується термін «контроль за дотриманням бюджетного законодавства» [1]. Бюджетний контроль походить від поняття «контроль», розглядається спеціалістами у сфері права в контексті різних суспільних відносин. Отже, контроль як форма юридичної діяльності, за якої уповноважені органи й особи в межах контрольного провадження для отримання юридично значимих результатів та здійснення (забезпечення) регулятивного впливу здійснюють на підконтрольних об'єктах збір та перевірку інформації про фактичне виконання нормативних приписів, дотримання вимог правових актів та безпосередньо уживають заходи з попередження та припинення допущених порушень для забезпечення охорони інтересів суспільства та держави.

Ключові слова: розпорядники бюджетних коштів, цільове використання, система бюджетного контролю, механізм фінансової стабільності, надходження бюджетних установ, система контрольних заходів.

Relevance of the study. The current legislation of Ukraine does not define the term «budgetary control». According to Article 26 of the Budget Code of Ukraine (hereinafter referred to as BCU) uses the term «control over compliance with budgetary legislation», which is aimed at ensuring the effective and efficient management of budgetary funds and is implemented at all stages of the budgetary process by its participants in accordance with the BCU and other legislation [1]. In the definition of monitoring compliance with budgetary law, you can trace its following features:

- 1) is carried out by special entities – participants of the budget process;
- 2) is implemented within the legal framework that arises at all stages of the budget process;
- 3) is carried out in order to ensure effective and efficient management of budgetary funds;
- 4) regulated by the rules of the BCU and other legislation.

Recent publications review. The most topical theoretical and practical problems of financial control and its types are investigated in the works by E. O. Alisova, L. K. Voronova, K. S. Belskyi, O. P. Hetmanets, A. I. Ivanskyi, M. P. Kucheryavenko, T. O. Latkovska, P. P. Latkovskyi, O. P. Orlyuk, I. H. Ozerova, L. A. Savchenko, M. I. Sidor, I. B. Stefanyuk, A. A. Nechay, E. A. Rovinskyi, N. I. Khimicheva, V. D. Chernadchuk and others.

The article's objective is to study the complexity of budget control in Ukraine, to detect its shortcomings and to suggest ways to improve it.

Discussion. The current legislation of Ukraine does not define the term «budgetary control». According to Article 26 of the Budget Code of Ukraine (hereinafter referred to as BCU) uses the term «control over compliance with budgetary legislation», which is aimed at ensuring

the effective and efficient management of budgetary funds and is implemented at all stages of the budgetary process by its participants in accordance with the BCU and other legislation [1].

L.A. Savchenko argues that «budgetary control» is the activity of state bodies and non-governmental organizations, the economic entities themselves or their structural subdivisions, natural persons, endowed with appropriate powers or rights, aimed at ensuring legality, financial discipline, rationality in the course of mobilization, allocation and use of financial resources [19, p. 47].

L.K. Voronova provides two understandings of this concept: first, «budgetary control» – is regulated by legal norms the activity of state and municipal and other public bodies to check the timeliness and accuracy of planning, soundness and completeness of funds in the appropriate funds, correctness and efficiency of their use; secondly, it is a special area of state control related to the activities of financial bodies in detecting violations of the law, financial discipline and expediency of forming, distributing and using state and municipal monetary funds [14].

According to Yu. V. Mekh, control should be considered as a threefold component, which should be considered as «management», «social management» and «public administration». The general concept of control is social control. Control in public administration is a special function of public authorities and local self-government bodies; it is also a way of ensuring legitimacy and discipline in government [18].

State control has special features:

- 1) it is implemented by authorized bodies of state power;
- 2) carried out within the framework of subordination relations;
- 3) is a procedure, defined in the established manner, a set of sequential actions regulated by the rules of law;
- 4) aimed at establishing the degree of compliance with the subject of control by the regulations of legal acts and the implementation of acts of individual action in relation to the controlled object;
- 5) may have as a result the initiation of the issue of bringing the perpetrators to justice in accordance with the regulations of legal acts.

Control, notes T.O. Latkovska is a management function, that is, the system of observation and verification of the process of functioning of the respective object in order to establish its deviation from the specified parameters, and adds that the control is a system of observation and verification of the compliance of the process of operation of the management object. managerial influence on the managed object, detection of deviations allowed in the process of implementation of these decisions [16, pp. 69-70].

Budgetary control is an independent type of financial control, which is carried out in the regulated norms of law in the budgetary sphere and is aimed at ensuring the legality, reliability and rationality of the activity of subjects of budgetary legal relations. Budgetary control is implemented in a separate sphere of budgetary financial relations, which is a function of the budgetary process. This is a direction of state control, that is, a comprehensive and purposeful system of economics – legal actions authorized by the state entities, aimed at ensuring the legitimacy, rationality, reliability, budgetary discipline of participants in the budget process during the preparation, review, approval of budgets, implementation and amendment, reporting on the implementation of the budgets that make up the budget system of Ukraine. The purpose of budgetary control can be considered to ensure compliance with the requirements of the current legislation at all stages of the budget process as «budgetary process of budgeting, reviewing, approving, executing, reporting on their implementation» (part 1 of Article 2 of the BC of Ukraine) [1].

The need to improve the control activities in the budget process and to direct control over the performance, ie, creating the conditions for compliance with financial discipline and strengthening the fight against budgetary offenses make the relevance of a wide range of issues related to regulatory support for the organization of control in the budget process.

Public financial control in Ukraine is divided into public financial control in the budget process – budgetary control, tax control, customs control, currency control and banking supervision. The budgetary legal relations shall consist of the control legal relations within the framework of which budgetary control is exercised. In view of the above, budgetary control is a type of state financial control, which is an activity of the authorized bodies of state power and local self-government, regulated by the norms of law, which is enshrined at the regulatory and legal level by the procedure of verifying the compliance of budgetary

entities with the requirements of budgetary legislation during the development of budgetary legislation, approving and executing appropriate budgets, as well as acts of individual action taken for their implementation, which may result in the event of a discovery of violations of bringing the perpetrators to justice.

In addition, in Article 26 BCU also notes that the purpose of monitoring compliance with budget legislation is to ensure effective and efficient management of budget funds, namely:

- 1) an assessment of the management of budget funds (including the conduct of a state financial audit);
- 2) the correctness of accounting and the reliability of financial and budgetary statements;
- 3) achieving budget savings, their targeted use, efficiency and effectiveness in the activities of budget spending units by making sound management decisions;
- 4) carrying out the analysis and assessment of the state of financial and economic activity of spending units;
- 5) prevention of violation of budget legislation and ensuring the interests of the state in the process of management of state property;
- 6) the reasonableness of budgeting and budgeting [1].

In legal science, different approaches have been developed to define the concept of budgetary control, in particular as governed by the rules of budgetary law of a system of audit and legal measures aimed at verifying the legality and expediency of budgetary activities performed. V.D. Chernadchuk thinks that the results of budgetary control can lead to conclusions about the use of budgetary funds, and this indicates the need to create a comprehensive system of budgetary control. «Providing such a system will allow to coordinate the activities of all competent state bodies in the process of organizing and implementing budget expenditures and ensuring the formation of budgetary resources [20, pp. 96-97].

It also defines the budgetary control system from the following elements:

- subjects of budgetary control, among which are the following: controlling entities (authorized by the budget legislation to control the observance of the provisions of this legislation by the bodies, the list of which is defined by the BC of Ukraine) and controlled entities (spending units and recipients of budgetary funds, committed to, or abstain from, certain actions);
- the object of control is the real results of the subjects' budgetary activity as a result of the actions envisaged by the budget legislation, ie the results or, more precisely, the real indicators of budgetary activity;
- the subject of control is the budget indicators, budgetary acts and their projects established by the budget legislation [20].

The subject of budgetary control is considered to be «budgetary resources that are defined by budgetary legislation, ie the law on the State Budget of Ukraine, the decision on local budgets and other legal acts». The essence of budgetary control is to check compliance with the current legislation in the budgetary sphere and to prevent violations of the established procedure for receiving and spending state and local budgets. The current increase in the importance of budgetary control is driven by the following factors:

- 1) uncertainty of the external and internal environment affecting the budget process: approved plans are not always implemented; subjects of control
- 2) are not able to motivate economic entities to comply with applicable law; business entities do not always accept the rights and responsibilities delegated to them;
- 3) crisis prevention – control allows you to identify problems and adjust the activity of the controlled entity accordingly before these problems develop into a crisis;
- 4) observance of the current legislation in the sphere of formation and use financial resources and strengthening financial discipline.

In Art. 2 of the BCU provides the definition of the budget as a plan for the formation and use of resources to ensure the tasks and functions, which are carried out respectively by public authorities, authorities of the Autonomous Republic of Crimea, local governments during the budget period [1]. Thus, budgetary resources are public finances, the redistribution of which is regulated by special budget legislation and is carried out within the framework of budgetary relationships. Within the framework of budget relations, budgetary control is implemented as a type of state financial control, which has its own peculiarities. Determining the essence of budgetary control is essential not only for the legal science, but also for the legislative and law enforcement practice in Ukraine.

Assessment of the financial position of the budget is an indispensable element of the budget process at its final stage when summarizing the budget execution. At the same time, an important factor in the effective management of budget resources is the overall assessment of the financial state of the budget, which in its content reflects the results of the financial activities of the executive authorities. This assessment analyzes the budget commitments and examines their structure.

Audit should be understood as the form of subsequent financial control, which is a system of mandatory control actions under a pre-approved program, in the form of a documentary and factual verification of compliance with an entity, institution or organization of financial law, the legality, expediency and effectiveness of economic and financial transactions performed, reliability and correctness of accounting and reporting.

A complete audit involves checking all parties to the financial and economic activity of the control entity. Audit in accordance with the resolution of the Cabinet of Ministers of Ukraine «On approval of the procedure of inspection by the State Audit Service, its interregional territorial bodies» of 20.04.2006 №550.

Partial – check only certain types of business transactions or specific areas of activity of the enterprise, institution, organization. Thematic ones are a check of the same institutions, organizations on specific special issues. Comprehensive audits allow you to look more deeply into the broad range of issues that characterize all links and aspects of an entity's business, organization and institution. In a continuous audit, they check all documents that characterize financial and economic activity since the last audit. The sample checks only some documents or all documents, but for a certain period of time. Scheduled audits are carried out in accordance with the plan of control and audit work of the controlling bodies. Unscheduled audits are carried out on the special tasks of superior organizations or at the request of the courts and prosecutors [12].

Today, there is insufficient attention to control activities that provide a preventive control function. Duplication in the work of supervisory authorities at different levels, overloading of some objects with audits and inspections. Therefore, it is necessary to ensure a unified methodological support for the budget, reflecting the state of financial discipline, and methods for calculating them; the mechanism of internal control and compliance with the current budget legislation, as well as the formation of a system of unified procedures for external and internal state control. Today, there is insufficient public relations work to clarify the tasks of budgetary control.

Preliminary budgetary control precedes the implementation of financial and economic operations. This control is carried out at the stage of consideration and decision-making on financial matters, including – at the stage of development and adoption of laws and acts in the field of financial activity, substantiation of financial programs and forecasts in the process of drawing up, review and approval of budget plans of all levels, estimates of extrabudgetary funds, in the process of developing financial plans and estimates, credit and cash applications, financial sections of the business plan, drawing up forecasts, balances of economic entities. At the same time, the activity of financial control bodies is aimed at preventing illegal and irrational use of funds in a timely manner. The preliminary budgetary control is carried out at the parliamentary hearings on budgetary policy issues for the next budgetary period, which are held in the Verkhovna Rada of Ukraine on the draft Budget Policy Guidelines (Budget Resolution) presented by the Cabinet of Ministers, as well as financial and economic expertise of the State Budget of Ukraine drafts by the Accounting Chamber of Ukraine and draft laws and other normative acts, international treaties of Ukraine, national programs and other documents concerning the state budget and finances of Ukraine. At the stage of financial forecasting and planning, preliminary budgetary control is a prerequisite for making optimal management decisions. It should be noted that during the ex-ante control, the measures of influence are not applied as they are not yet occurring in violation of financial discipline.

The next budgetary control is exercised by the Accounting Chamber, namely when performing Art. 35 of the Law on the Accounting Chamber, stating that:

1. According to the results of implementation of measures of state external financial control (audit), a report shall be drawn up, the constituent parts of which are the act (if any), conclusions and recommendations (proposals). The report on financial and performance audits must make the conclusions based on the criteria established in accordance with paragraphs 3 and 4 of Article 4 of this Law.

2. The report shall be signed and presented at a meeting of the Accounting Chamber by

a member of the Accounting Chamber responsible for carrying out the appropriate measure of state external financial control (audit).

3. Not later than seven working days before the consideration at the meeting of the Accounting Chamber, the draft report shall be discussed by the respective member of the Accounting Chamber and the authorized official of the object of control. Within five days, the audited entity may submit written comments on the content of the draft report to the appropriate member of the Accounting Chamber, who shall review them and provide information on the results of the consideration of the comments. Such comments and help are an integral part of the report.

4. After approval by the Accounting Chamber, the report shall be sent to the subject of control [8].

According to the Resolution of the Cabinet of Ministers of Ukraine «On Some Issues of Internal Audit and Establishment of Internal Audit Units» No. 1001 of 28.09.2011 in the ministries of other central executive bodies, their territorial bodies and budgetary institutions, which belong to the sphere of management of the ministries of other central executive bodies Authorities should set up internal audit units.

According to Part 3 of Art. 4 of the Law of Ukraine «On the Accounting Chamber» of 02.07.2015 № 576-VIII financial audit consists in checking, analyzing and evaluating the correctness of keeping, completeness of accounting and reliability of reporting on revenues and expenditures of the budget, establishing the actual state of affairs regarding the purposeful use of budgetary funds, compliance legislation in conducting transactions with budgetary funds [8].

Financial audit of the use of budget funds covers:

1) during the year of monitoring the financial statements of the budget institution, including using the State Treasury databases;

2) verification of use of budgetary funds, state and communal property, correctness of accounting, reliability of financial statements, in the case of detection of risky transactions as a result of monitoring of financial statements;

3) analysis of the internal financial control system, in particular determining the effectiveness of its organization;

4) preparation of proposals for the management of the budgetary institution for elimination of the identified shortcomings and violations, revealed by the results of the previous stages;

5) providing an opinion on the level of reliability of the financial statements of the budgetary institution, compliance with the legislation on financial issues by officials and completeness of consideration of the proposals during the audit.

Budgetary control is an effective tool to stimulate greater financial responsibility and productivity for both employees, business units and the enterprise as a whole. The tasks of budgetary control can be further specified on institutional grounds, firstly, on the object and object of control, secondly, on the stages of the budgetary process, on the procedure of adopting the relevant budgets that make up the budgetary system; thirdly, the entities with controlling powers. The essence of budgetary control is specified through actions, that is, the system of control measures of authorized entities to compile, review, approve, execute budgets, as well as to review and approve reports on the implementation of budgets, both at the state and local levels.

P. P. Latkovskiy calls budgetary control regulated by the rules of budgetary law the control activity of the authorized (controlling) persons to perform operations of comparing (comparing) the indicators of budgetary activity of obliged (controlled) entities (budgetary-legal reality) with the established rules of budgetary law, that is, knowledge of budgetary activity, as well as detection and elimination of deviations of real performance indicators from the established norms of budgetary law in order to establish compliance with budgetary di of its legal model to achieve a certain result [17, p. 108].

According to the Law of Ukraine «On Prevention and Counteraction of Legalization (Laundering) of Proceeds of Crime, Financing Terrorism and Financing the Proliferation of Weapons of Mass Destruction» of July 14, 2014 No. 1702-VI, financial monitoring is a system of actions of state authorities aimed at exercising control of state authorities on financial transactions in the state and prevention of the legalization (laundering) of proceeds from crime.

Among the violations of fiscal discipline in 2018, the most common were: violations of the legislation on wages, accrual and payment of a single social contribution, illegal payment of compensation, benefits; implementation of expenditures from the state budget, which should be financed from the local budget; unjustified reimbursement of expenses of third parties, natu-

ral persons, or reimbursement at the expense of the general fund of the estimates of expenses of the special fund; illegal alienation of property; misuse of budget funds. Almost 10.2 thousand persons were brought to administrative responsibility for violations of the legislation on financial issues in the regions. Almost 1.9 thousand control measures were transmitted to law enforcement agencies. Thus, the Treasury budget execution system has significantly strengthened budgetary control over local budgets. Therefore, it is advisable to create a comprehensive system of electronic document circulation of the bodies of the State Treasury Service of Ukraine and its integration with the system of electronic interaction of bodies of executive power.

The main achievement of the Law of Ukraine «On Auditing of Financial Reporting and Auditing» №2258-VII of 21.12.2017 is the unification of the legislation of Ukraine in the field of audit activity with European legislation, which should enhance the international prestige of Ukraine, promote its economic and financial integration in the world economy [6]. One of the positive innovations of this Law is the introduction of a unified register of auditing entities. This will greatly simplify their administration of their activities, save time and money in meeting the requirements of various regulators.

From the specified definition of budgetary control, we can distinguish the following features of this type of state financial control:

1. Budget control is carried out in respect of the funds of the State Budget of Ukraine, as well as local budgets adopted in accordance with the procedure established by the current legislation of Ukraine.

2. budgetary control is implemented by the participants of the budgetary process.

3. budgetary control is carried out in accordance with the budget legislation of Ukraine.

4. budgetary control is implemented at all stages of the budgetary process.

INTOSAY Financial Audit Guidelines: The International Audit and Insurance Standards Board's evaluation and resources system, the performance audit mechanism, the exchange of knowledge on the successful performance of the audit function. The problems in the public finance management system facing the state authorities today require the state financial audit of innovations in order to achieve the efficiency of its activity [4].

The International Standards provide recommendations for conducting an audit of legality (financial audit), requirements for auditors, methods of conducting an audit, registration of results. During the state financial audit the accounting documents, financial statements, their compliance with the current legislation and regulations are checked and evaluated. The financial audit is carried out in order to take precautionary measures during the verification of the correctness and appropriateness of the decisions made by a controlled entity for the implementation of the Law of Ukraine "On the State Budget" [9]. Ensuring that the procedures and mechanism of internal control and internal audit of the spending units are in line with the EU international standards and best practices and that a coherent system of public internal financial control in the understanding of international practice is currently being implemented. At the same time, progress is not sufficient to date.. The budget legislation of Ukraine needs further improvement in the direction of improving the principles of budgetary control and regulation of certain procedures, as well as the optimization of the system of controlling entities and control measures.

Conclusions. Duplication in the work of supervisory authorities at different levels, overloading of some objects with audits and inspections, because there is insufficient attention to controls that provide a preventive function of budgetary control. That is why a unified methodological support is needed for a system of economic indicators that reflect the state of financial discipline; also the establishment of an internal control mechanism and compliance with the budget legislation of Ukraine. Introduction of information technologies with the purpose of enhancing information interaction of control bodies, as well as development of mechanism of interaction of legislative and executive bodies; and mechanisms for evaluating the effectiveness and quality of budgetary control in Ukraine are needed.

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Submitted 10.12.2020

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Abstract

Today it is necessary to improve the legislation of Ukraine in the sphere of budgetary control, namely: it is expedient by joint implementation of the Ministry of Finance of Ukraine, the State Tax Service and the Accounting Chamber of Ukraine common standards of control over the use of budgetary funds and objects of state (municipal) property. An important requirement to build a modern system of state financial control at all levels of management is to exercise control on the basis of ensuring clear interaction and coordination of efforts of all participants of financial and budgetary relations to solve the problems of budgetary control of Ukraine. The current system of budgetary control of Ukraine must be designed in such a way that it can be quickly and effectively adjusted to meet new challenges and challenges.

Keywords: *managers of budgetary funds, target use, system of budgetary control, mechanism of financial stability, receipts of budgetary institutions, system of control measures.*